

Paul S. Bliley, Jr., VSB #13973

Williams Mullen

P.O. Box 1320

Richmond, VA 23218-1320

Telephone: (804) 783-6448

Fax: (804) 783-6507

[pbliley@williamsmullen.com](mailto:pbliley@williamsmullen.com)

Counsel to Palm Beach County, Florida Tax Collector

IN THE UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
Richmond Division

IN RE: ) Chapter 11  
          ) Case No. 08-35653 (KRH)  
CIRCUIT CITY STORES, INC., et al., )  
          ) Jointly Administered  
Debtors. )

**RESPONSE OF HONORABLE ANNE M. GANNON,  
TAX COLLECTOR IN AND FOR PALM BEACH COUNTY, FLORIDA  
("TAX COLLECTOR") TO DEBTOR'S THIRTY-SEVENTH  
OMNIBUS OBJECTION TO CLAIMS  
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Comes now the Honorable Anne M. Gannon, Tax Collector in and for Palm Beach County, Florida ("Tax Collector"), and for her response to the Debtor's Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) (Docket #4613) states as follows:

1. The Claimant's Name is the Honorable Anne M. Gannon, Tax Collector in and for Palm Beach County, Florida ("Tax Collector"). The amount of the claim filed is for 2009 personal property taxes assessed against the personal property of Circuit City Stores located at 1901 Okeechobee Boulevard, West Palm Beach, Florida; 515 N. Congress Avenue, Boynton Beach, Florida; 1400 Glades Road, Suite 140, Boca Raton, Florida and 10570 Forest Hill Boulevard, Wellington, Florida as of January 1, 2009.

2. Attached hereto as Exhibit A is a concise statement of General Counsel on behalf of the Tax Collector, who is a person with personal knowledge of the relevant facts in support of

this response, which statement sets forth the reasons why the Bankruptcy Court should overrule the objection as to the Tax Collector's claim, which includes, without limitation the specific factual and legal basis upon which the claimant intends to rely in support of her response and her underlying claim.

3. Attached hereto as Exhibit B is a copy of or identification of documentation supporting the Tax Collector's claim that the claimant presently intends to introduce into evidence in support of her claim at any hearing held on this objection. Claimant reserves the right to supplement this documentation at a later date if additional supporting documentation is obtained.

4. Attached hereto as Exhibit C is a DR-489, Tax Roll Certification approved by the Florida Department of Revenue on July 29, 2009, representing the foundation upon which the 2009 truth in millage (TRIM Notice) is based.

5. The claimants address, telephone number, fax number and the claimant's attorney to whom the attorneys for the Debtor should serve a reply to the response are as follows:

James M. Brako  
General Counsel, Palm Beach County Tax Collector  
P.O. Box 3715  
West Palm Beach, Florida 33402-3715  
Phone: (561) 355-2142  
Fax: (561) 355-1110  
Attorney:  
Paul S. Bliley, Jr., Esquire  
Williams Mullen  
P.O. Box 1320  
Richmond, VA 23218-1320  
[pbliley@williamsmullen.com](mailto:pbliley@williamsmullen.com)  
Telephone: (804) 783-6448  
Fax: (804) 783-6507

6. The name, address, telephone number and fax number of the party to reconcile, settle or otherwise resolve the objection on the claimant's behalf is the attorney set forth above.

Dated: September 15, 2009 James M. Brako, General Counsel  
Palm Beach County Tax Collector  
In and for Palm Beach County, Florida

By /s/ Paul S. Bliley, Jr.  
Of Counsel

Paul S. Bliley, Jr., VSB No. 13973  
Williams Mullen  
P.O. Box 1320  
Richmond, VA 23218-1320  
Phone: (804) 783-6448  
Fax: (804) 783-6507  
[pbliley@williamsmullen.com](mailto:pbliley@williamsmullen.com)  
Counsel for Tax Collector in and for Palm Beach County, Florida

**CERTIFICATE OF SERVICE**

I hereby certify that on the 15th day of September 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.  
Paul S. Bliley, Jr.

6799216\_1.DOC

**EXHIBIT A**

I have personal knowledge as General Counsel for the Tax Collector for Palm Beach County, Florida, to the relevant facts in support of the Response of the Tax Collector to the Objection filed. The Court should overrule the Objection as to the claim of the Tax Collector, factually and legally.

The factual basis is as set forth in Exhibit C prepared by the Honorable Gary R. Nikolits, Property Appraiser in and for Palm Beach County, Florida, who had appraised the Circuit City property upon which the Tax Collector, by law, must rely.

The legal basis is because Florida law in Section 197.332, Florida Statutes, restricts the Tax Collector to the collection of all taxes as shown on the tax roll. The tax roll, indicating the value of the property and the amount of tax assessed on such property, is prepared by the Property Appraiser as required in Section 192.011, Florida Statutes. This restriction on the Tax Collector's duties is provided further in the applicable rules prepared by the Florida Department of Revenue (which supervises both the Property Appraiser and the Tax Collector in the state work performed locally in each county political subdivision), throughout Chapter 12D-13, Florida Administrative Code.

/s/ James Brako  
James M. Brako, General Counsel  
Palm Beach County Tax Collector

000019383 T= 000000049

000019384 T= 000000049

000019386 T= 000000049

000019387 T= 000000049



DR-489  
N. 3/84  
FAC Rule 12D-8.018  
Effective 03/84

EXHIBIT C



TAX ROLL CERTIFICATION

I, GARY R. NIKOLITS, Property Appraiser of PALM BEACH County hereby certify that:

The real property tax roll of this county and that of the taxing authorities therein, included in these recapitulations, complies with all statutory and regulatory requirements and reflects all the following:

- a. A brief description of the property for purposes of location.
- b. The just value (using the factors in section 193.011, F.S.) of all property.
- c. When property is wholly or partially exempt, a categorization of such exemptions (i.e., Identification by category).
- d. When property is classified so it is assessed other than under s. 193.011, F.S., the value according to its classified use and its value as assessed under s. 193.011, F.S.
- e. Other data as required by s. 193.114, F.S., and s. 193.11422, F.S., in the form and format required by the Department of Revenue.

- a. A code reference to the tax returns showing the property.
- b. The just value (using the factors in s. 193.011, F.S.) for all property.
- c. When property is wholly or partially exempt, a categorization of exemptions identified by category.
- d. Other data as required by s. 193.114, F.S., and s. 193.11422, F.S., in the form and format required by the Department of Revenue.

Submit this form to the Department of Revenue by July 1. (s. 193.1142(1), F.S.)

Gary R. Nikolits  
Signature, Property Appraiser

June 19th, 2009  
Date

FLORIDA DEPARTMENT OF REVENUE

The Tax Roll Certification submitted by you for the 20 09 Tax Roll for Palm Beach County, Florida and that of the taxing authorities therein, included in these recapitulations, containing total assessment valuation of all properties as required by Florida Statutes and Department of Revenue Rules and Regulations in said county is approved, subject to conditions in the attached letter, if any.

[Signature]  
Signature for Department of Revenue

July 29, 2009  
Date

RECEIVED  
JUN 22 2009  
DEPARTMENT OF REVENUE  
PROPERTY TAX ADMINISTRATION